

2015

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CERTIFICATE

To the Clerk of Lyon County, State of Kansas

We, the undersigned, officers of

City of Americus

LYON COUNTY  
CLERK'S OFFICE

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2015; and  
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

			2015 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit for 2015		Page No. 2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	414,000	79,399	25.051
Debt Service	10-113				
Employee Benefit	12-16,102	8	36,100	30,750	9.702
Parks & Recreation	12-1303	8	36,500	1,382	.437
Special Highway		9	30,000		
Sewer		9	192,512		
Special Parks & Recreation		10	5,000		
Special Law Enforcement		10	3,500		
Trash		11	59,500		
		11			
Non-Budgeted Funds		12			
<b>Totals</b>		xxxxxx	777,112	111,531	3519
Notice of the vote to adopt required to be published and attached to the budget?			No		County Clerk's Use Only
Budget Summary		13			3,169,531
Neighborhood Revitalization					Nov 1, 2014 Total Assessed Valuation

Assisted by:

M. Laverne Soetebier, CPA

Address:

705 Third St.

Americus, KS 66835

Email:

ilsody@fairpoint.net

Date Attested: 8/14, 2014

*Sammy J. Pat*  
County Clerk

*Marie Miller*  
*Burney A. Brown*  
*Bea Hamilton*  
*Don Taylor*

Governing Body

City of Americus

2015

Computation to Determine Limit for 2015

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ 114,716
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 114,716
<b>2014 Valuation Information for Valuation Adjustments</b>	
4. New improvements for 2014 :	+ 3,429
5. Increase in personal property for 2014 :	
5a. Personal property 2014	+ 39,467
5b. Personal property 2013	- 54,605
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2014 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	- 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2014 :	+ 1,194
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	4,623
9. Total estimated valuation July 1, 2014	3,169,531
10. Total valuation less valuation adjustment (9 minus 8)	3,164,908
11. Factor for increase (8 divided by 10)	0.00146
12. Amount of increase (11 times 3)	+ \$ 168
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 114,884
14. Debt service levy in this 2015 budget	0
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	114,884
16. Consumer Price Index for all urban consumers for calendar year 2013	1.50%
17. Consumer Price Index adjustment (3 times 16)	\$ 1,721
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ 116,605

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Americus

2015

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Proposed Year 2015		
		MVT	RVT	16/20M Veh
General	58,475	13,120	328	237
Employee Benefit	20,601	4,622	115	84
Parks & Recreation	35,640	7,997	200	144
TOTAL	114,716	25,739	643	465

County Treas Motor Vehicle Estimate 25,739

County Treasurers Recreational Vehicle Estimate 643

County Treasurers 16/20M Vehicle Estimate 465

Motor Vehicle Factor 0.22437

Recreational Vehicle Factor 0.00561

16/20 Vehicle Factor 0.00405

City of Americus

2015

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
General	Equipment Reserve	6,000	6,000	33,000	12-1,117
Special Highway	Equipment Reserve	10,000	5,000	20,000	12-1,117
Sewer	Capital Improvements	-	-	10,000	12-1,118
	Totals	16,000	11,000	63,000	
	Adjustments*				
	Adjusted Totals	16,000	11,000	63,000	

\*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.



Proposed Budget  
Year for 2015

	Actual for 2013	Estimate for 2014	Fiscal Year 2013
Unencumbered Cash Balance Jan 1	289,471	330,289	198,832
Receipts:			
Ad Valorem Tax	83,321	58,475	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,668	10,000	
Motor Vehicle Tax	16,294	17,574	13,120
Recreational Vehicle Tax	410	487	328
16/20M Vehicle Tax	81	65	237
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Watercraft	0	0	99
Local Alcoholic Liquor	1,702	1,842	1,539
Compensating Use Tax	9,750	7,500	7,500
Local Sales Tax	85,247	80,000	80,000
Franchise Tax	25,125	25,000	25,000
Licenses	3,511	3,250	3,500
Fines & Fees	5,597	6,000	6,000
Reimbursed expense	2,264	1,500	1,500
User Fees	60	0	0
Special Assessments	300	0	0
Cancelled encumbrances	15,000		
In Lieu of Tax (IRB)			
Interest on Idle Funds	517	500	
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	254,847	212,193	138,823
Resources Available:	544,318	542,482	337,655
Expenditures:			
General Administration	85,012	118,750	125,500
Law Enforcement	43,848	49,500	56,500
Municipal Court	2,458	3,900	4,000
Streets & Highways	51,631	131,500	176,500
Parks & Recreation	1,080	10,000	20,000
Rural Fire Department	30,000	30,000	30,000
Senior Citizens Center	0	0	1,500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	214,029	343,650	414,000
Unencumbered Cash Balance Dec 31	330,289	198,832	xxxxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	384,150	394,650	414,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		414,000
	Tax Required		76,345
	Delinquent Comp Rate: 4.0%		3,054
	Amount of 2014 Ad Valorem Tax		79,399

City of Americus

2015

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
General Administration			
Salaries	40,582	45,000	49,000
Contractual	41,917	47,500	51,000
Commodities	2,513	6,500	7,500
Capital Outlay		6,750	5,000
Condemnation & Demolition		10,000	10,000
Tree Trimming		3,000	3,000
Total	85,012	118,750	125,500
Law Enforcement			
Salaries	29,923	32,000	38,000
Contractual	3,127	5,000	5,000
Commodities	5,798	7,500	8,500
Transfer to Equipment Reserve	5,000	5,000	5,000
Total	43,848	49,500	56,500
Municipal Court			
Salaries	2,458	2,900	3,000
Contractual		750	750
Commodities		250	250
Capital Outlay			
Total	2,458	3,900	4,000
Streets & Highways			
Salaries	24,328	27,000	30,000
Contractual	18,534	24,500	26,500
Commodities	8,769	65,000	90,000
Capital Outlay	0	15,000	5,000
Transfer to Equipment Reserve		0	25,000
Total	51,631	131,500	176,500
Parks & Recreation			
Salaries	80	1,000	1,000
Contractual	0	6,500	6,500
Commodities	0	1,500	1,500
Capital Outlay			8,000
Transfer to Equipment Reserve	1,000	1,000	3,000
Total	1,080	10,000	20,000
Rural Fire Department	30,000	30,000	30,000
Senior Citizens Center	0	0	1,500
Total	30,000	30,000	31,500
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	214,029	343,650	414,000

City of Americus

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Employee Benefit</b>			
Unencumbered Cash Balance Jan 1	2,829	3,961	1,677
Receipts:			
Ad Valorem Tax	21,706	20,601	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,202	100	
Motor Vehicle Tax	5,142	4,570	4,622
Recreational Vehicle Tax	131	127	115
16/20M Vehicle Tax	9	18	84
Watercraft	0	0	35
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	28,190	25,416	4,856
Resources Available:	31,019	29,377	6,533
Expenditures:			
FICA	9,491	10,200	11,000
KPERS	5,127	5,100	6,600
Unemployment	573	400	500
Health Insurance	11,867	12,000	18,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	27,058	27,700	36,100
Unencumbered Cash Balance Dec 31	3,961	1,677	XXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	0	27,700	36,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,100
		Tax Required	29,567
		Delinquent Comp Rate: 4.0%	1,183
		Amount of 2014 Ad Valorem Tax	30,750

See Tab A

Adopted Budget

Parks & Recreation	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	14,262	29,685	26,770
Receipts:			
Ad Valorem Tax	22,732	35,640	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,453	100	
Motor Vehicle Tax	5,617	4,794	7,997
Recreational Vehicle Tax	143	133	200
16/20M Vehicle Tax	16	18	144
Miscellaneous	61	0	0
Watercraft	0	0	60
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	30,022	40,685	8,401
Resources Available:	44,284	70,370	35,171
Expenditures:			
Personal Services	6,172	7,500	8,000
Contractual	4,024	28,000	10,500
Commodities	4,403	6,000	6,000
Capital Outlay		2,100	12,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	14,599	43,600	36,500
Unencumbered Cash Balance Dec 31	29,685	26,770	XXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	0	43,600	36,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,500
		Tax Required	1,329
		Delinquent Comp Rate: 4.0%	53
		Amount of 2014 Ad Valorem Tax	1,382

See Tab A



City of Americus

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	55,611	29,881	6,091
Receipts:			
State of Kansas Gas Tax	22,551	23,340	25,630
County Transfers Gas	2,618	2,670	2,615
Reimbursed expense	260	200	250
Cancelled encumbrance	20,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>45,429</b>	<b>26,210</b>	<b>28,495</b>
<b>Resources Available:</b>	<b>101,040</b>	<b>56,091</b>	<b>34,586</b>
Expenditures:			
Street Repair and Maint	61,159	45,000	10,000
Transfer to Equipment Reserve	10,000	5,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>71,159</b>	<b>50,000</b>	<b>30,000</b>
Unencumbered Cash Balance Dec 31	29,881	6,091	4,586
2013/2014/2015 Budget Authority Amount:	62,300	57,300	30,000

See Tab A

Adopted Budget Sewer	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	213,319	203,961	183,449
Receipts:			
Charges to Customers	139,269	140,000	140,000
Connection Charge	50	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>139,319</b>	<b>140,000</b>	<b>140,000</b>
<b>Resources Available:</b>	<b>352,638</b>	<b>343,961</b>	<b>323,449</b>
Expenditures:			
Salaries	15,773	19,000	22,000
Contractual	23,532	28,500	36,500
Commodities	4,860	8,500	9,500
Capital Outlay			10,000
Debt Service	104,512	104,512	104,512
Transfer to Capital Improvement Reserve	0	0	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>148,677</b>	<b>160,512</b>	<b>192,512</b>
Unencumbered Cash Balance Dec 31	203,961	183,449	130,937
2013/2014/2015 Budget Authority Amount:	178,512	181,512	192,512

City of Americus

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	12,447	14,149	8,348
Receipts:			
Alcohol Tax	1,702	1,699	1,540
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,702	1,699	1,540
Resources Available:	14,149	15,848	9,888
Expenditures:			
Park Improvements	0	7,500	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	7,500	5,000
Unencumbered Cash Balance Dec 31	14,149	8,348	4,888
2013/2014/2015 Budget Authority Amount:	6,000	7,500	5,000

Adopted Budget Special Law Enforcement	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	7,088	7,256	6,256
Receipts:			
Diversion collections	250	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	250	500	500
Resources Available:	7,338	7,756	6,756
Expenditures:			
Contractual	32	500	1,000
Commodities	50	1,000	2,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	82	1,500	3,500
Unencumbered Cash Balance Dec 31	7,256	6,256	3,256
2013/2014/2015 Budget Authority Amount:	4,000	4,500	3,500

City of Americus

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Trash	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	8,133	6,217	4,067
Receipts:			
Charges to Customers	50,709	52,000	57,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	50,709	52,000	57,000
Resources Available:	58,842	58,217	61,067
Expenditures:			
Salaries & Wages	3,581	3,300	4,000
Contractual	48,594	50,500	55,000
Commodities	450	350	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	52,625	54,150	59,500
Unencumbered Cash Balance Dec 31	6,217	4,067	1,567
2013/2014/2015 Budget Authority Amount:	54,150	54,150	59,500

Adopted Budget 0	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount:	0	0	0



City of Americus

Equipment Reserve Fund

Five Year Plan	1/1/2010	Disburse-		12/31/2010	Disburse-		12/31/2011	Disburse-		12/31/2012
		Receipts	ments		Receipts	ments		Receipts	ments	
Undesignated	20,171	(3,604)		16,567	(3,000)		13,567	7,205		20,772
Backhoe		5,000		5,000			5,000			5,000
Tractor		1,000	(19,905)	(18,905)	18,710	(6,714)	(6,909)	1,000	(6,603)	(12,512)
Spreader		3,604	(3,604)	-			-			-
Police car		5,000		5,000	2,000	(5,000)	2,000	5,000		7,000
Dump truck				-	8,000	(8,000)	-	5,000		5,000
Power Broom				-						
Spreader box										
Skid steer										
Maintenance Bldg.										
Sycamore bridge										
	20,171	11,000	(23,509)	7,662	25,710	(19,714)	13,658	18,205	(6,603)	25,260

City of Americus

Capital Improvement Reserve Fu

Five Year Plan	1/1/2010	Disburse-		12/31/2010	Disburse-		12/31/2011	Disburse-		12/31/2012
		Receipts	ments		Receipts	ments		Receipts	ments	
Undesignated	(6,992)		(3,000)	(9,992)		(960)	(10,952)			(10,952)
Sewer Funds	146,972			146,972			146,972			146,972
Special assess	3,992	2,602		6,594	1,841		8,435	1,615		10,050
Fire hydrants									(31,720)	(31,720)
Pool ADA	143,972	2,602	(3,000)	143,574	1,841	(960)	144,455	1,615	(31,720)	114,350

Budgeted							
Disburse-				Disburse-			
Receipts	ments	12/31/2013	Receipts	ments	12/31/2014	Receipts	Disburse- ments
(13,710)		7,062			7,062		12/31/2015
		5,000			5,000	10,000	(10,000)
17,960	(5,448)	-	1,000		1,000	3,000	(2,938)
5,000		-			-		15,000
10,000	(26,915)	12,000	5,000		17,000	5,000	4,000
		(11,915)	5,000		(6,915)		-
				(2,000)	(2,000)		22,000
							(6,915)
						10,000	(2,000)
						5,000	10,000
						10,000	10,000
						10,000	10,000
19,250	(32,363)	12,147	11,000	(2,000)	21,147	53,000	(10,000)
							64,147

Budgeted							
Disburse-				Disburse-			
Receipts	ments	12/31/2013	Receipts	ments	12/31/2014	Receipts	Disburse- ments
4,314	(5,132)	(11,770)			(11,770)		12/31/2015
		146,972			146,972	10,000	(11,770)
1,203		11,253	1,500		12,753		156,972
		(31,720)		(50,000)	(81,720)		12,753
				(16,000)	(16,000)		(81,720)
5,517	(5,132)	114,735	1,500	(66,000)	50,235	10,000	(16,000)
							60,235

2015

NOTICE OF BUDGET HEARING

The governing body of  
City of Americus  
will meet on August 12, 2014 at 7:00 PM at City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	214,029	27.600	343,650	18.380	414,000	79,399	25.051
Debt Service							
Employee Benefit	27,058	7.190	27,700	6.480	36,100	30,750	9.702
Parks & Recreation	14,599	7.530	43,600	11.202	36,500	1,382	0.436
Special Highway	51,159		50,000		30,000		
Sewer	148,677		160,512		192,512		
#REF!			7,500		5,000		
Special Parks & Recreation	82		1,500		3,500		
Special Law Enforcement	52,625		54,150		59,500		
Trash							
Non-Budgeted Funds	37,495						
Totals	545,724	42.320	688,612	36.062	777,112	111,531	35.189
Less: Transfers	16,000		11,000		63,000		
Net Expenditure	529,724		677,612		714,112		
Total Tax Levied	133,218		114,716		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	3,150,290		3,181,786		3,169,531		

Outstanding Indebtedness,

	2012	2013	2014
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	1,329,242	1,258,440	1,185,806
Lease Purchase Principal	11,071	6,137	0
Total	1,340,313	1,264,577	1,185,806

\*Tax rates are expressed in mills

*Marcia Johnson*

Marcia Johnson

City Official Title: City Clerk

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, LYON COUNTY, ss:

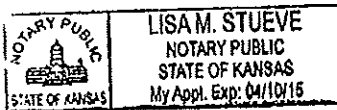
Brenda Armitage, being first duly sworn, deposes and says: That she is an employee of The Emporia Gazette, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Lyon County, Kansas, with a general paid circulation on a daily basis in Lyon County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Emporia in said County as periodical matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for ONE DAY ONLY, the first publication thereof being made as aforesaid on the 18th day of July, 2014, with no subsequent publications being made.

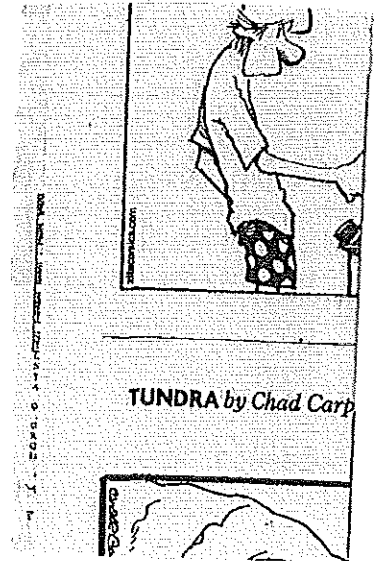
*Brenda Armitage*

Subscribed and sworn to by me this 18th day of July, 2014.



*Lisa M. Stueve*  
\_\_\_\_\_  
Notary Public

EXHIBIT A



Printer Fee    \$103.40    Date Paid:

Examined and approved this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

Signed by \_\_\_\_\_  
District Judge